

## STATEMENT OF PURPOSE

RS28298 / H0032

This bill clarifies that the sale of a new manufactured home by a manufacturer to a retail dealer with a resale certificate is not subject to sales tax. It also clarifies language related to the sales taxation of manufactured home component parts.

## FISCAL NOTE

Because sales tax is charged and collected when a retail dealer sells a new manufactured home to a consumer, there is no fiscal impact.

### Contact:

Representative Ben Adams  
(208) 332-1000

**DISCLAIMER:** This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).